	For Official Use Only			Statement for Certain 1980
			FISHING BOAT OPERATOR'S name, address, ZIP code, and	Fishing Boat Crew Members
			Federal identifying number.	Copy A For Internal Revenue Service Center
90 🗀	CREW MEMBER'S taxpayer identifying number 1. Share of proceeds from sale of catch due crew member \$	Percentage of catch or pro- ceeds from catch due crew member	3. Percentage of catch or pro ceeds from catch due operato	
Name >	Type or print CREW MEMBER'S name, address, and ZIP code arrow).	below (Name must aline with	5. Type of catch	6. Total weight of catch
			For instructions on cor	npleting this form, see back
	Form 1099-F	9—O-283-103	Department o	f the Treasury—Internal Revenue Service
	For Official Use Only	<u> </u>		Statement for 1980
			FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal	Fishing Boat Crew Members Copy A
	CREW MEMBER'S taxpayer iden- 1. Share of proceeds from sale	2. Percentage of catch or pro-	identifying number. 3. Percentage of catch or pro-	For Internal Revenue Service Center 4. Estimated value of share of
90 🗆	tifying number of catch due crew member	ceeds from catch due crew member	ceeds from catch due operato	
Name ▶	Type or print CREW MEMBER'S name, address, and ZIP code arrow).	below (Name must aline with	5. Type of catch	6. Total weight of catch
			For instructions on cor of Copy C.	npleting this form, see back
	Form 1099-F	9O-283-103		the Treasury—Internal Revenue Service
	For Official Use Only			Statement for 1980
			Type or print FISHING BOAT	Fishing Boat Crew Members
			Federal identifying	Copy A For Internal Revenue Service Center
90 🗆	CREW MEMBER'S taxpayer identifying number 1. Share of proceeds from sale of catch due crew member \$	Percentage of catch or pro- ceeds from catch due crew member	3. Percentage of catch or pro- ceeds from catch due operator	4. Estimated value of share of catch due crew member
Name ▶	Type or print CREW MEMBER'S name, address, and ZIP code arrow).	below (Name must aline with	5. Type of catch	6. Total weight of catch
			For instructions on con of Copy C.	ppleting this form, see back

For Office	cial Use Only			Statement for Certain 1980
			Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying number.	Fishing Boat Crew Members Copy B For Crew Member
CREW MEMBER'S taxpayer iden- tifying number	Share of proceeds from sale of catch due crew member	Percentage of catch or pro- ceeds from catch due crew member	3. Percentage of catch or proceeds from catch due operat	
Type or print CREW MEMBER	'S name, address, and ZIP code	below.	5. Type of catch	6. Total weight of catch
- 1000 F			to the Interna	on is being furnished al Revenue Service.
Form 1099-F 3	☆ U.S. GOVERNMENT PRINTING OFFICE : 19	79O-283-103	Department	of the Treasury—Internal Revenue Service
For Offic	cial Use Only		Type or print	Statement for Certain Fishing
			FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying number.	Boat Crew Members Copy B For Crew Member
CREW MEMBER'S taxpayer identifying number	Share of proceeds from sale of catch due crew member	Percentage of catch or pro- ceeds from catch due crew member	3. Percentage of catch or proceeds from catch due operate	o- 4. Estimated value of share of
Type or print CREW MEMBER	I 'S name, address, and ZIP code	below.	5. Type of catch	6. Total weight of catch
				on is being furnished al Revenue Service.
Form 1099-F 🕏	U.S. GOVERNMENT PRINTING OFFICE : 19	79—O-283-103	<u>'</u> ,	of the Treasury—Internal Revenue Service
For Offic	ial Use Only			Statement for Certain 1980
			Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying	Fishing Boat Crew Members Copy B
CREW MEMBER'S taxpayer identifying number	Share of proceeds from sale of catch due crew member	Percentage of catch or pro- ceeds from catch due crew member	3. Percentage of catch or proceeds from catch due operate	For Crew Member o 4. Estimated value of share of
Type or print CREW MEMBER'	S name, address, and ZIP code	l below.	5. Type of catch	6. Total weight of catch

This information is being furnished to the Internal Revenue Service.

The operator of a fishing boat with normally fewer than 10 individual crew members must prepare Form 1099–F for each crew member. The form you receive must show the dollar amount of your share of the catch, your percentage of the catch and the operator's percentage. If no dollar amount is distributed but, instead, you receive a percentage of the catch, your form also must include information about the type of catch, the total weight of the catch, and the estimated value of your share of the catch. You must receive Copy B of Form 1099–F by February 2, 1981.

For certain purposes you are not considered an employee of the boat operator, but rather a self-employed individual. If you are self-employed, you will need the information on Form 1099—F for self-employment tax purposes and for preparing your income tax form. The Copy B, which you receive is for your records. Do not attach it to your tax return. Further, since the operator will not be withholding income or social security taxes for you, you may be required to make a declaration of your estimated taxes and pay the required amount of estimated taxes.

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For Offic	cial Use Only		Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying	Statement for Certain 1980 Fishing Boat Crew Members Copy C or Fishing Boat Operator's lecords
CREW MEMBER'S taxpayer iden- tifying number	Share of proceeds from sale of catch due crew member	2. Percentage of catch or proceeds from catch due crew member	3. Percentage of catch or pro- ceeds from catch due operator	4. Estimated value of share of catch due crew member \$
Type or print CREW MEMBER	'S name, address, and ZIP code	below.	For instructions on com	6. Total weight of catch
Form 1099-F 5	U.S. GOVERNMENT PRINTING OFFICE: 191	79—O-283-103	Department of	the Treasury—Internal Revenue Service
For Office	cial Use Only		Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying	Certain 1980 Sishing Soat Crew Members Copy C or Fishing Boat Operator's ecords
CREW MEMBER'S taxpayer iden- tifying number	Share of proceeds from sale of catch due crew member	2. Percentage of catch or pro- ceeds from catch due crew member	3. Percentage of catch or pro- ceeds from catch due operator	4. Estimated value of share of catch due crew member

5. Type of catch

of this copy.

Type or print CREW MEMBER'S name, address, and ZIP code below.

Department of the Treasury—Internal Revenue Service

For instructions on completing this form, see back

6. Total weight of catch

For Official Use Only		Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying number.	Statement for Certain Fishing Boat Crew Members Copy C For Fishing Boat Operator's Records
CREW MEMBER'S taxpayer identifying number 1. Share of proceeds from sale of catch due crew member \$ Type or print CREW MEMBER'S name, address, and ZIP code be	Percentage of catch or proceeds from catch due crew member elow.	3. Percentage of catch or ceeds from catch due oper 5. Type of catch For instructions on cof this copy.	

General Instructions

Who Must File .-- Any operator of a boat engaged in catching fish or other forms of aquatic animal life who has one or more persons per-

- forming services under an arrangement in which:
 (a) such individual does not receive any cash remuneration (except cash described
- below)
 (b) such individual receives a share of the (b) such individual receives a share of the catch or a share of the proceeds from the sale of the catch, and
 (c) such individual's share depends on the weight of the catch,
 must furnish Form 1099—F to such individuals,

but only if the operating crew of the boat (or each boat if individual receives a share from more than one boat) normally consists of fewer than 10 individuals.

than 10 individuals.

When to File.—Copy B of Form 1099-F must be furnished to all crew members (as described above) by February 2, 1981.

The operator of the fishing boat may aggregate the information required for the period in which the type of catch (if required) and the percentage due the crew member and the operator remains the same. If the information is aggregated, a record of the individual catches must be maintained by the boat operator. This record must be available for inspection by the Internal Revenue Service for a period of three years from the end of the taxable year in which such information is compiled. compiled.

Copy A must be filed with the Internal Revenue Service on or before March 2, 1981, using Form 1096, Annual Summary and Transmittal of U.S. Information Documents.

Where to File.-

If your legal residence, principal place of busi-ness, office, or agency is located in

Use the following Internal Revenue Service Center address

Holtsville, NY	00501
Andover, MA	05501
Atlanta, GA	31101
Cincinnati, OH	45999
Austin, TX	73301
Ogden, UT	84201
Kansas City, MO	64999
Fresno, CA	93888
	Atlanta, GA Cincinnati, OH Austin, TX Ogden, UT

Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN	37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA	19255

Specific Instructions

- Box 1. The dollar amount of this crew member's share of the proceeds from the sale of the
- Box 2. The percentage of this crew mem-ber's share of the catch, or the proceeds from the catch.
- Box 3. The percentage of the boat operator's share of the catch, or proceeds from the catch.
- Box 4. The estimated dollar value of the share of the catch due the crew member if a share of the catch is distributed, in-kind, to the crew members.
- Box 5. The type of fish or other aquatic animal life if no dollar amount distribution was made.
 - Box 6. The total weight of the catch.

Note: If a dollar amount is shown in Box 1, you do not have to make an entry in boxes 4, 5. and 6.

Genera	Instructions	
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Who Must File. -- Any operator of a boat engaged in catching fish or other forms of aquatic animal life who has one or more persons per-

- forming services under an arrangement in which:
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 - such individual receives a share of the

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 (c) such individual's share depends on the weight of the catch, must furnish Form 1099-F to such individuals, but only if the operating crew of the boat (or each boat if individual receives a share from more than one boat) normally consists of fewer than 10 individuals; than 10 individuals.

When to File.—Copy B of Form 1099-F must be furnished to all crew members (as described above) by February 2, 1981.

The operator of the fishing boat may aggregate the information required for the period in which the type of catch (if required) and the percentage due the crew member and the operator remains the same. If the information is aggregated, a record of the individual catches must be maintained by the boat operator. This record must be tained by the boat operator. This record must be available for inspection by the Internal Revenue Service for a period of three years from the end of the taxable year in which such information is compiled.

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Where to File .-

If your legal residence, principal place of busi-ness, office, or agency is located in

Use the following Internal Revenue Service Center address

•	•	
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY	00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888

Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis,	TN	37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia,	PA	19255

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New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888

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